P W

Electricity

(1939). Department.

Ms. SERIES.

G.O. No. 345

DATED 14-2-1939.

C.F. 32.

In reply, please quote number, date and short title.*

Municipal DEPARTMENT.

Received *Registered*

From (Name) K.K.Ry.Rao Sahib.B.A(Industrial Supply Asst.),

(Designation) Commissioner Bellary Municipality,

Post Box , (Station) Bellary.

Telegraphic Address

ASST. SECRETARY TO GOVT. 24 NOV 1936 PUBLIC WORKS DEPT.

P. D. The receipt of the accounts to talk with the statement of audit fees the transmission of the accounts may be awaited & till to-day. IPS 27/11 28/11

To

The Secretary to Government
Public Works and Labour Department.
Madras.

G.O.No. 1076 dated 7-11-1936

Sir,

Through* The Examiner of Local Fund Accounts,
Madras.

Through The Chairman,
Municipal Council,
Bellary.

Enclosures one

Spare Copies

Sir,

Ref:- Submission of Electric license scheme Accounts for 1935-36.

I submit herewith in duplicate the Electric accounts of the Bellary Electric license scheme for 1935-36 prepared according to the instructions issued and in the forms prescribed in the Madras Electricity rules.

Sd/. S. Muthuswamiah.
Commissioner.

...be the year ...

...o. 1, statement ... to be ... authorized for the purpose ... of the ... Limited ... in the above-
...material ... license prior to the ... of the year for which ... account ... to be...

Amount ... notice ... return of ...	Amount ...			Amount ...			... brought ... to ...
	₹.	£.	Total	₹.	£.	Total.	
130000. ... Railway Union ... Debentures.	1,00,000	-	1,00,000	0:170/-	-	0:170	
30000 { Debt. Fees 0:300 { ... collected in one lot ... no per ... Dir		0:300	0:300		20250	20250	
		0:170	0:170		10000	101:70/-	
				0:170/-			

... ...

No. II.-CAPITAL ACCOUNT.

For the year ending 31st March 1936.

Cr.	Expenditure up to the end of previous year.	Expenditure during the year.	Total expenditure.		Receipts up to the end of previous year.	Receipts during the year.	Total receipts.
To 1. Preliminary expenses (to be specified)	2155	-1577	578	1. By amount raised by loans	300,000		300000
2. " Lands, including law charges incidental to acquisition.				2. " Value of lands belonging to Authority appropriated for electrical purposes.			
3. " Value of lands appropriated for electrical purposes as per contra				3. " Value of surplus lands sold.			
4. " Buildings	27,140		27,140	4. " Other receipts (to be specified)	C092		C092
5. " Plant	153,280	30	153,280	Amount transferred from ordinary to capital.	[illegible]	124	124
6. " Mains	110,380	116	110496				
7. " Service connections	11,170	605	11,744		3,73,092	124	3,73,216
8. " Transformers etc	6,000		6,000				
" Meters and fees for certifying under the	[illegible]	[illegible]	[illegible]				

	1	2	3
10. To general stores	10,308	1826	16216
(a)	4,032		
11. " transfer to sinking fund of value of lands sold as per contra.			
12. " amount applied to the reduction of principal of borrowed money from value of (2) lands sold as per contra.			
13. " Special items			
(a) to be specified	2,223		222
(b) Public lamps	13,357		1335
(c) Furniture	1,061		1061
(d) To plant	5,943	315	2176
(a) -	4,032		
Total expenditure	3,72,232	2934	375216
Balance	2,810		
Grand total.	3,75,092	2934	375216

(a) Transferral as per para 3 of G.O. No. 1296 P.H dated 30-5-36.

S Mukherjee
Commissioner.

16/11

	1	2	3

No. III Lev. account.
For the year ending 31st March 1936.

1.- Generation.

1. To fuel		11604
2. " Oil wast, water and engine room stores		2165
3. " Proportion of salaries of engineers, superintendents and officers.		7696
4. " Wages and gratuities		
5. " Repairs and maintenance as follows:- Buildings		3015
plant		220
6. " special items to be specified)		
" Other items (-do-)		28
7. "		

D-Distribution.

1. To proportion of salaries of engineers, superintendents and officers.		7205
2. " wages and gratuities		422
3. " repairs, maintenance and renewal of conductors engine etc.		307
4. " repairs, maintenance and renewal of transformers.		41
5. " repairs maintenance & renewal of meters switches, cutouts and other apparatus on consumers premises.		127

C. Public Lamps.

1. To cost of wages and repairs.		
2. " depreciation		
3. " sundries etc.		

D. Rent meters and trans.

1. To rents payable		
2. " meters and trans.		

E. Management expenses.

1. To salaries Viz:- Engineering department		1830
Rent to Local Government		3170
3. " Local Government		

1. By Balance from last a/c		
Less bad debts written off.		
2. " sale of energy for lighting purposes.		
3. " sale of energy for power purposes		
4. " sale of energy under special contracts.		186
5. " Public lighting		15093
6. " rental meters other apparatus on consumer's premises		4344
7. " rent/c receivable		[illegible]
8. " service connexion (vide details below)		1382
9. " Misc.receipt from consumers.		641
10. " Other items (to be specified) (a)		889
Be net amount transferred to capital /c		184
		70874

35552. (x) service connections 735-14-0

F. Law charges.

To Law expenses charges

G. Special charges.

To special items (to be specified)	274
service connection	1197
Preliminary expenses	1577
Total	41600
Amount carried to Net account	28974
Balance carried to Net acc out to provide for bad debts.	- -
	70574

Advertisement charges	15-0-0
Battery charges	28-8-3
Commission charges charged by Imp. Bank to realise cost of cheques	16-8-0
T. L. to C. L. to go to Hagari & Kurugodu	14-0-0 27-8-0
Inspection fees	68-0-0
Testing fees	40-0-0
Repairs to garden	29-1-0
Cost of agreement	32-4-0
Refund of :-	
cost of tender forms	2-0-0
	3-14-0
	273-11-3 cr

[illegible] Account.

[illegible]

To	Balance (Deficit Balance)	25000		By balance from last account	-
"	Interest on amount of debt received due to A.B.	1250	C. "	Balance brought for revenue account	2791
"	Instalment of principal of Army Bonds	10000	J. "	Interest on Army Bonds	50
"	Amount of pension to children of the late Chief Justice		"	Balance (Deficit)	33501
4. "	Expenses to recover for claims such in Parliament				
5. "	Law charges to local note				
6. "	Income tax bill				
"	Balance carried forward				
		36501			36501

Ale
14/11.

No. V.- SINKING FUND ACCOUNT.

For the year ending 31st March 1936.

Dr. Cr.

	Stock.		Stock.
1. To amount paid for purchase of nature of investment to be specified).		1. By Balance brought from last account	
2. " stock sold during period of account	-----Nil-----	2. " amount brought from net revenue account.	----- Nil----
3. " amount of principal of borrowed money repaid		3. " interest on investment	
4. " amount of balance to next account.		4. " value of lands transferred from account II	
		5. " amount realized by sale stock (nature of stock to be specified)	
		6. " Stock purchased.	
Total.			Total.

Commissioner.

No. VI.- RESERVE FUND ACCOUNT.

For the year ending 31st March 1936.

		Stock.			Stock.
1.	To amount paid for purchase of (nature of investment to be specified.)		1.	By balance brought from last account	
2.	" stock sold		2.	" amount transferred from net revenue account.	
3.	" sum transferred to revenue account.		3.	" By stock purchased.	
4.	" amount of balance to next account.	....Nil....	4.	" By amount realized by sale stock (nature of stock to be specified).	Nil
	Total.			Total.	

S Mackenzie
Commissioner.

16/11

For the year ending 31st [illegible]

1.	To capital account (Amount received as per account No. 1)	370810	1.	By capital account: Cost of [illegible] (Account No. 22.)	370 10
2.	" sundry creditors	0455	2.	" stocks on hand	1103
3.	" Fee revenue account: Bal. not yet credit thereof	311	3.	" sundry debtors for cash supplied to end of the year.	0[illegible]
4.	" similar fund account	311	4.	" other debtors.	455
5.	" reserve fund account	141	5.	" securities on hand (cost price)	141.
	" other items (to be specified) Amount diverted from [illegible] fund	00334	6.	" other items (to be specified) Service connection & [illegible]	0003
	Service connection & [illegible]	0003	7.	" Cash with treasurer	-
			8.	" Cash in hand	-
				Being balance in the Fee Revenue account.	04803
	Total	417357		Total	417357

[illegible]

Secretary

No. VIII - [illegible]

Total energy consumed in Kilowatt - hours.	Kilowatt - hours sold					Kilowatt-hours used on works	Kilowatt - hours accounted for	Kilowatt-hours not accounted for	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.	Plant installed kilowatts.	Maximum supply demanded in kilowatts.
	Public Lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
399340	72750	040	113501	03083	259000	101822	371631	27209	20.00	033	000.00	273	109

* Where the undertaking supplies power to tramways the units sold to the tramways should be treated as sold by "special contract". In calculating the "total Kilowatts connected" the Kilowatts connected exclusive of the tramways should first be ascertained then the Kilowatts connected to the tramway system should be assumed to bear the same ratio to the # units used on the tramway as the remaining Kilowatts connected bear to their consumption.

[illegible]
Commissioner.

19

Memo. 4557E/36. dt 19.2.37

Bellary Electric Licence.

Accounts for 1935-36.

The attention of the Examiner of Local Funds Accounts is invited to letter No. G.C. 107 dt 7.11.36 from the Commissioner Bellary Municipality & he is requested to state when the above accounts together with the audit report and the replies of the Municipal Council may be expected to reach Govt.

the Examiner of L.F. Accounts.

L.F.No.6338

OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS, FORT SAINT GEORGE, MADRAS.

DATED the 15 - 3. 1937.

From,

THE EXAMINER OF LOCAL FUND ACCOUNTS,

MADRAS.

To

THE SECRETARY TO GOVERNMENT,

~~LOCAL SELF GOVERNMENT DEPARTMENT~~
~~EDUCATION AND PUBLIC HEALTH DEPARTMENT~~
PUBLIC WORKS DEPARTMENT

MADRAS.

Sir,

With reference to Rule 58 (d) of Schedule IV of the Madras District Municipalities Act, 1920, I have the honour to forward herewith a duplicate copy of the final statement of audit of the Electric Licence ~~fund~~ accounts of the Bellary Municipal Council, (Bellary District) for the year ended the 31st March 1936. The original was forwarded to the executive authority in L.F.No. 6283 dated the 12. 3. 1937. ~~1936.~~

I have the honour to be,

Sir,

Your most obedient servant,

R. Ramachandra Aiyar

FOR EXAMINER OF LOCAL FUND ACCOUNTS.

P.W.D.

receipt of the revised accounts
vide para 2 on p 14 may be
awaited till 15.4.37 if necessary.
If the file may be sent
for Electricity wg. for perusal
thereafter.

13/3/37

RW 13.3.

KL 23/3

...eport on the accounts of the Bellary Municipal ...lectric Licence, Bellary District, for the year 1935-36.

Name of Auditor.	Mr.A.Venkatrao, District Inspector of Local Fund Accounts.
Time taken for audit.	From the 4th August 1936 to the 30th September 1936.

The office of Chairman was held by R.Ry. ...arayana Rao Garu from the 1st April 1935 to the 31st March 1936.

The office of Commissioner was held by ...V. ...Balagurunathan Pillai Avargal from the 1st April 1935 to the 19th July 1935 and by R.Ry.B.Adiseshiah Avargal from the 20th July 1935 to the 31st March 1936.

2. The annual statements of accounts for the year ~~are~~ returned by the Commissioner for revision have not yet been returned back. they will be forwarded on receipt. ~~forwarded.~~

3. The irregularities noticed during the audit have been communicated to the Commissioner in objection statements which should be read as part of this Audit Report. Important irregularities are noted below.

Pending items of the last Audit Report.

4. Paragraph 4 of the Audit Report. Irregular adjustment of minimum charges for a month in the bills for a subsequent month.

The amount remained to be recovered. The sanction of Government waiving the recovery was not also pointed out.

5. Penal interest on overdue bills not levied. In G.O.No. 1977-..,dated the 7th September 1935,the Government declined to approve the proposal of the Bellary Municipal Council to delete from the booklet of conditions, rates &c. of the Bellary Electric Licence, the clause relating to the recovery of penal interest on overdue bills. In Standing Committee Resolution No.3, ...ted the 5th September 1935,it was resolved to address the Government for waiving the recovery of the small insignificant sums.The final orders of Government in the matter are awaited.

6. Loss of stores in the Electric Power House. On the 1st October 1934, two copper rods weighing 112¼ lbs. valued at Rs.42-7-0, are found missing. The matter was placed in the

hands of the Police, who after investigation traced the theft to one Baba Saheb, Watchman of the Power House and launched a prosecution against him. The case ended in conviction. In the course of the investigation, the Police recovered 70¼ lbs. of brass rods which were returned to the Power House after the conclusion of the case and the loss of 42 lbs. costing Rs.15-12-0, was written off in Resolution No.3, dated the 29th March 1935 of the Electric Standing Committee.

7. Irregular payment of travelling allowance to the Electric Engineer from Municipal funds for journeys undertaken to a Panchayat Board in connection with electrification.

On Voucher No.1577/December 1935, a sum of Rs.9-0-0 was paid to the Electrical Engineer as travelling allowance for journeys performed by him on the 26th August 1935 to Kurugodu (outside the Municipal limits) and back for preliminary survey of land and local condition for electrification of the Panchayat area. The payment of travelling allowance from Municipal funds is inadmissible. The amount would need to be recovered from the Panchayat Board in the interests of which the journeys were undertaken.

8. Irregular adjustment of minimum charges. The defects pointed out in paragraph 4 of the Audit Report for the year 1934-35 continued during the year under report also. The cases have been detailed in items 17 and 9 of the objection statements for April 1935 to September 35 and for October 1935 to March 1936, respectively. The amounts may either be recovered, or the sanction of Government waiving the recovery of the amounts, obtained.

9. Personal ledgers - not written up completely. ~~Thxxx~~ This register was not correctly and completely maintained this year also. Hence proper check could not exercised.

10. The result of audit was fairly satisfactory.

11. The gross receipts and charges of the year as seen from the transactions incorporated in the General Fund Account of the Municipality were Rs.72,508-13-8 and Rs.71,573-9-11, respectively.

12. One hundred and twenty-four items of objections involving a sum of Rs.5,177-2-7 were outstanding at the close of audit, as detailed in the Annual Objection Statement.

R.Rajagopala Ayyar,
Dy.Examiner of Local Fund Accts.
Madras.

(True copy)

Superintendent,
Office of the Examiner L.F.Accts.
Madras.

Memo No 4559E/36-2

20/4/37

Bellary Electric Licensee

Accounts for 1935-36.

The attention of the Examiner of Local Fund Accounts is invited to para 2 of his audit report on the above accounts and he is requested to state whether the revised accounts referred to therein have been received from the borrower Bellary Mcty & if so when they may be expected in this Office

16.4.37 19/4

19/4

Local Fund Audit **DEPARTMENT.**

Received ..... 19 *Registered* 8 APR 1937 19

ASST. SECRETARY TO GOVT. PUBLIC WORKS DEPT.

Subject.

Bellary Electric Licence accounts for 1935-36.

P.W.D.

A.R. till 1.6.37

ENCLOSURES.
No. .....
.....
Spare copies .....

L. F. No. 542

Station Fort St.George, *Dated the* 30th April 1937

From (~~Xxxxxx~~) The Examiner of Local Fund Accounts,
(Designation) Madras.

To The Secretary to the Government of Madras,

Public Works Department.
Fort St.George, Madras.

Sir,

In reply to Government Memorandum No.4557-E/36-2, date the 20th April 1937, on the subject indicated above, I have the honour to state that the revised accounts of the Bellary Municipal Electric Licence for 1935-36 are reported to have been received in the Office of the District Inspector of Local Fun Accounts, Bellary, only on the 25th instant. The accounts will l forwarded to Government after their check with the original records in the Municipal Office.

I have the honour to be,
Sir,
Your most obedient servant,

Asst.Examiner of Local Fund Accts,

Memo No. 4557E/36.4 dt. 27-8-37

Bellary Electric Lycence -
Accounts for 1935-36 - letter
from the Examiner L.F. Accts No L.F. 1652
dt. 5-7-37

The Examiner of L. F Accounts is requested to state whether the ~~corrected~~ replies of the Bellary Ml. council to the audit report on the above accounts have been received and, if so, when they may be expected to reach Govt together with the triplicate copy of the accounts.

TPS 25/8 Revd 25/8

KL 26/8

Local Fund Audit **DEPARTMENT**

2947

Received ..... 19 *Registered* 19

Subject.

Bellary Electric Licence - Accounts for 1935-36.

ENCLOSURES.
No. .....
.....
Spare copies .....

L7 No. 2680

Station Fort St.George, *Dated the* 6th September 1937 19

From (~~Name~~) The Examiner of Local Fund Accounts,

(Designation) Madras.

To The Secretary to the Government of Madras,

Public Works Department.
Fort St.George, Madras.

Sir,

Reference.- Memorandum No.4557 E/36-4, dated the 27th August 1937.

The Audit Report for 1935-36 on the Electric Licence Accounts of the Bellary Municipal Council has n yet been received back with replies.

I have the honour to be,
Sir,
Your most obedient servant,

R Ranganatha Ayya

Dy.Examiner of Local Fund Acct

Public Works Department.

REMINDER. Electricity Branch. L.F. No. 3925/27 **REPLY.**

To The Examiner of Local Fund Accounts

To The Government [illegible]
(Electricity Department)
for Chief Secretary, Madras

I ~~have the honour to invite~~ am directed to invite attention to No.
No. 4557 E/36-4, dated 27-8-37 and
to request that the reply to it may be expedited
~~request that this reminder may be returned~~ at once with
information as to—

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused the delay~~.

The reply to the
[illegible] on the accounts of
[illegible] Municipal Electric
[illegible] 1935-36 have just
[illegible] will be sent

Office P.W. Dept
Station Fort St. George.
Dated 25-10-37

Signature.
Asst Secretary to Govt.
Designation.

SUBJECT.

Bellary Electric licence—
accounts for 1935-36.

R Ramachandra Rao

P.W.
A.R. 28-10-37
30/10

Audit Report on the accounts of the Bellary Municipal Electric Licence, Bellary District, for the year 1935-36.

Name of Auditor.	Mr.A.Venkatappa, District Inspector of Local Fund Accounts.
Time taken for audit.	From the 4th August 1936 to the 30th September 1936.

The office of Chairman was held by M.R.Ry.N.Narayana Rao Garu from the 1st April 1935 to the 31st March 1936.

The office of Commissioner was held by M.R.Ry.C.Balagurunatham Pillai Avargal from the 1st April 1935 to the 19th July 1935 and by M.R.Ry.B.Adiseshiah Avargal from the 20th July 1935 to the 31st March 1936.

2. The annual statements of accounts for the year ~~are appended~~. returned by the Commissioner for revision have not yet been received back. They will be forwarded on receipt.

3. The irregularities noticed during the audit have been communicated to the Commissioner in objection statements which should be read as part of this Audit Report. Important irregularities are noted below.

Pending items of the last Audit Report.

4. Paragraph 4 of the Audit Report. Irregular adjustment of minimum charges for a month in the bills for a subsequent month.

The amount remained to be recovered. The sanction of Government waiving the recovery was not also pointed out.

5. Penal interest on overdue bills not levied. In G.O.No. 1977-W, dated the 7th September 1935, the Government declined to approve the proposal of the Bellary Municipal Council to delete from the booklet of conditions, rates &c. of the Bellary Electric Licence, the clause relating to the recovery of penal interest on overdue bills. In Standing Committee Resolution No.3, dated the 9th December 1935, it was resolved to address the Government for waiving the recovery of the small insignificant sums. The final orders of Government in the matter are awaited.

6. Loss of stores in the Electric Power House. On the 1st October 1934, two brass rods weighing 112¾ lbs. valued at Rs.42-7-0, were found missing. The matter was placed in the

hands of the Police, who after investigation traced the theft to one Baba Saheb, Watchman of the Power House and launched a prosecution against him. The case ended in conviction. In the course of the investigation, the Police recovered 70¾ lbs. of brass rods which were returned to the Power House after the conclusion of the case and the loss of 42 lbs. costing Rs.15-12-0, was written off in Resolution No.3, dated the 29th March 1935 of the Electric Standing Committee.

7. Irregular payment of travelling allowance to the Electric Engineer from Municipal funds for journeys undertaken to a Panchayat Board in connection with electrification.

On Voucher No.1577/December 1935, a sum of Rs.9-0-0 was paid to the Electrical Engineer as travelling allowance for journeys performed by him on the 26th August 1935 to Kurugodu (outside the Municipal limits) and back for preliminary survey of land and local condition for electrification of the Panchayat area. The payment of travelling allowance from Municipal funds is inadmissible. The amount would need to be recovered from the Panchayat Board in the interests of which the journeys were undertaken.

8. Irregular adjustment of minimum charges. The defects pointed out in paragraph 4 of the Audit Report for the year 1934-35 continued during the year under report also. The cases have been detailed in items 17 and 9 of the objection statements for April 1935 to September 1935 and for October 1935 to March 1936, respectively. The amount may either be recovered, or the sanction of Government waiving the recovery of the amounts, obtained.

Amount transferred to capital

	300-0-0
	196-0-0
Charges Meter	2-8-0
	43-0-0
	541-8-0 or 542
	92-0-0
Repairs to Elec. Poles	17-6-0
carty bulbs	2-4-7
" " tender farms	40-0-0
Drum sticks	0-4-0
carty unaccountable articles	77-9-0
	229-7-7

Advertisements &c	10/-
Bailey charges	2/-
Comm. charges charged by the Imp. Bank to realise Co-op cheques	16-8-0
T.C. & C. to Gobindpur & Kusumgodu	14-0-0
Inspection fees	65-0-0
Testing fees	40-0-0
Repairs to garden.	29-1-0
Cooly agreement	32-4-0 27-8-0
Receipts	
Examiners of 47 accts	267-13-3

Abhandlungen über Sprache und Literatur 1–12
Abhandlungen über Sprache und Literatur 13–25
Germanistische Abhandlungen 26–34
Germanistische Abhandlungen 35–51
Germanistische Abhandlungen 52–67
Germanistische Abhandlungen 68–84
Germanistische Abhandlungen 85–99
Germanistische Abhandlungen 100–112

Replies to the Audit Report on the accounts of the Bellary Municipal Electric Scheme for 1935-36.

*****

Para 2:- The annual statements of accounts for the year have been retransmitted to the District Inspector of Local Fund Accounts with necessary corrections as per Government orders.

Para4:- The Government have been addressed to waive the ~~necessary~~ recovery on account of irregular adjustment of minimum charged during 1933-34, 34-35 and 35-36.

Para 7 :- The Panchayat Board has been addressed to pay the T.A. etc. paid to Electrical Engineer.

Para 8:- Vide reply to para 4 above.

Para 9:- These registers will be maintained correctly in future.

Extract from the Proceedings of the Municipal Council, Bellary passed at its meeting held on 30-9-37.

*****

No. 17

Replies to Audit Report of the Bellary Electric License schemes for 1935-36.

Resolution:- Passed.

Sd/ N. Narayana Rao.

Chairman M.C.,

True copy.

KSM/

Commissioner.

Memo 4557E/36-6 dt 18-8-38

Bellary Electric licence- accts for 1935-36 - Note from the E.I.G. No. 13806/36-G-16 dt 4-8

The Examiner of L.F. Accounts has remarked as follows on the Revenue Account and the General Balance Sheet of the Bellary Electric licence accounts for 1935-36 in his note No. L.F. 1652 dt 5-7-37 which was sent to the ~~E.I.G.~~ C.E for Elec. with Memo. No. 4557E/36-2 dt 17-7 and received back with the E.I.G note quoted above :-

[Here enter paras 3 and 4 on top 1-2 n.f].

As no comments have been made on these remarks in his note quoted above, the E.I.G is requested to state whether he agrees with the Examiner's views and if so, to suggest the action to be taken on the points raised considering that the accounts relate to transa-

took place two years ago.

Public Works Department.

MEMORANDUM NO.4557-E/36-6, dated 18th August 1938.

SUB: Bellary Electric licence - Accounts for 1935-36 - Note from the Electrical Inspector to Government, No.13806/36-G-16, dated 4th August & 1938.

The examiner of Local Fund Accounts has remarked as follows on the Revenue Account and the General Balance Sheet of the Bellary Electric licence accounts for 1935-36 in his note No.L.F.1652, dated 5th July 1937 which was sent to the Chief - Engineer for Electricity with Public Works U.O.No.4557-E/36-2, dated 17th July 1937 and received back with the Electrical Inspector to Government's note quoted above:-

Revenue Account.- The receipt on account of service connections is greater than the expenditure incurred on service connections plus 15 per cent thereon for supervision charges. The excess is due to the recovery of supervision charges on the value of materials issued for temporary connections granted in connectic with the the Silver Jubilee celeberations. The materials were got back from the parties. It was noticed that no labour and supervision charges were claimed for service connections granted t the Municipal buildings. As the Municipality is a consumer, labour and supervision charges are recoverable from the Municipal general fund also.

Balance Sheet.- By stores on hand Rs.1,103/-. The sum of Rs.1,103/- is explained to represent the value of consumable stores. This sum has already been included in the expenditure appearing on the Debtor side in the Revenue Account. The value of consumable stores remaining unused at the end of the year can be shown as an asset only if the original debit in this account is expunged from the Revenue Account. Otherwise, the consumable stores should not be shown in the Balance Sheet.

As no comments have been made on these remarks in his note quoted above, the Electrical Inspector to Government is requested to state whether he agrees with the Examiner's views and if so, to suggest the action to be taken on the points raised considering that the accounts relate to transactions which took place two years ago.

K. Ramunni Menon,
Secretary to Government.

To the Electrical Inspector to Government.

Forwarded.

(By Order).

T.P.N.

Superintendent.

Public Works DEPARTMENT.

REMINDER.

Electricity Branch.

To THE Electrical Inspector to Government

I ~~have the honour to invite~~ am directed to invite ~~invite~~ attention to Memo No. 4558/1936-6, dated 18.8.38 and ~~to request that the reply to it may be expedited~~ with request that this reminder may be returned at once information as to—

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused th~~

REPLY.

To THE Secretary to Government Public Works Department

Certain particulars called for from the Electrical Inspector are awaited. He has been reminded. On receipt of his reply the ...

C.F. 30.

ELECTRICITY **DEPARTMENT.**

E 4474

Received ..... 19 *Registered* 19

Subject.

Bellary Electric Licence - Accounts for 1935-36.

Enclosures.
No. .....
.....
Spare copies .....

No. 13806/36.G.19

Station Chepauk, Madras, *Dated the* 12th December 1938.

From (Name) H.G. Howard, Esq.,

(Designation) Chief Engineer for Electricity.

To The Secretary to the Government of Madras,

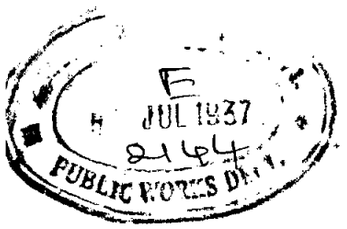
PUBLIC WORKS Department.

Sir,

With reference to Government endorsement No. 4557 E/36.6 dated 18.8.38 I agree with the Examiner's remarks on both points; but as it is too late now to take any useful action and the points are now more than two years old, the matter may be recorded with an advice to the Council that such discrepancies should not recur in future accounts.

T.J. Greenwood
12.12.38,
for CHIEF ENGINEER(ELECY.)

PSN.



L.F. 1652
5/7/37

p 1 3 c

p 2 3 cf

Accounts - Bellary Municipal Electric Licence - 1935-1936.

---oOo---

Forwarded to the Secretary to Government, Public Works (Electricity) Department, in continuation of this office letter No. L.F. 6338, dated the 15th March 1937, forwarding a copy of the Audit Report on the accounts of the Bellary Municipal Electric Licence for 1935-36.

2/ Statement of loans. The total amount of loan repaid up to the end of 1935-36 is shown in the statement of loans as Rs. 1,21,473 while that arrived at with reference to the statement of loans for 1934-35 and the amount shown in the net revenue account for 1935-36 as having been paid during the year is Rs. 1,21,907. The difference is reported to be due to showing the actual amount paid in the statement of loans and the amount payable in the Net Revenue Account. This difference between the amount payable and that actually paid has been included in Sundry creditors shown on the liabilities side of the Balance Sheet. p 31

3/ Revenue Account. The receipt on account of service connections is greater than the expenditure incurred on service connections plus 15 per cent thereon for supervision charges. The excess is due to the recovery of supervision charges on the value of materials issued for temporary connections granted in connection with the Silver Jubilee celebrations. The materials were got back from the parties. It was noticed that no labour and supervision charges were claimed for service connections granted to the Municipal buildings. As the Municipality is ~~also~~ a consumer, labour and supervision charges are recoverable from the Municipal general fund also.

Balance Sheet. By stores on hand Rs 1,103/-. p 31 ef

The sum of Rs . 1,103/- is explained to represent the value of consumable stores. This sum has already been included in the expenditure appearing on the Debtor side in the Revenue Account. The value of consumable stores remaining unused at the end of the year can be shown as an asset only if the original debit in this account is expunged from the Revenue Account. Otherwise, the consumable stores should not be shown in the Balance Sheet.

Amount diverted from the water and drainage tax fund. Rs . 29,584/-.

5 As the diversion has to be made good to the Water and Drainage tax fund the interest to be paid to that fund should be decided with reference to paragraph 3 of G.O. No. 384, Ms. Finance (Accts), dated the 5th June 1935.

6 General. The accounts should have been prepared on durable paper as required in paragraph 3 of G.O.No. Ms., 2777 W. dated the 5th November 1931 and not on manifolding paper.

7 The instructions in G.O. No. Ms., 1296, P.W.I dated the 30th May 1936 and G.O.No.Ms., 2625 P.W.D., dated the 14th November 1936 were kept in view ~~of~~ in preparing the accounts for 1935-36.

Audit Report - Bellary Municipal Electric
licence - 1935-36.

Forwarded to the Secretary to Government, Public Works (Electricity) Department, with copies of the Commissioner's replies and the resolution of the Municipal Council approving the replies.

2. Paragraph 2 of the Audit Report. The annual statements of accounts for the year were forwarded to Government with this office endorsement No. L.F.1652, dated the 8th July 1937. pp 1-2 ante

R Ramachala

Dy. Examiner of Local Fund Accts.

10.11.37

units sold largely to the Council itself for street lighting increased nearly 3% to 2,50,009 while the gross revenue fell 5.7% to Rs.70,705; the electrical undertaking reduced to Rs. 24,180 its deficit balance of Rs. 25,500 - The working cost per unit sold has dropped .01 anna whereas the average revenue fell .36 anna to a still high value of 4.44 annas. There has been an unwarranted drop from 4.00 to 3.32 annas in the average revenue per unit for street lighting; whilst the units used on street lighting has increased in one year by no less than 35%. This matter of the council debiting themselves at an unauthorizedly low rate for much increased street lighting is referred to further in this note. - At this distance of time - the accounts are nearly two years out of date it is little use attempting to give or discuss reasons; we can only hope the already completed years 36/37 and 37/38 have been less unsatisfactory.

3 Capital Account No.II. I have ascertain from the Commissioner that the sum of Rs. 1,651/- debited against the item "meters and fees for certifying under the Act" represents the value of meters purchased during the year and not the value of meters issued for the works. The procedure followed is not correct. The Commissioner may be informed that the cost of all H.S.C. meters should be debited to the suspense head 'stores on hand'; only the cost of meters actually used on works should be charged to "To meters and Fees for certifying under the Act".

4 Revenue Account No. III (i) No amount has been debited against 'To wages and Gratuities' under generation. The Commissioner has stated that no overtime allowances were paid to the generation staff during the year. He may be informed that the item "To wages and Gratuity" covers not only the overtime allowances but also salary and allowances of the entire maintenance staff exclusive of the Engineer.

(ii) As the debit of a sum of Rs. 3,015/- 'against the item 'To repairs and maintenance of buildings' appeared abnormally high the Commissioner was asked to furnish details. He has reported that a sum of Rs. 2,972 spent on "repairs and maintenance of plant" was wrongly included under "Repairs to buildings The sum of Rs. 2,972/- should now be correctly debited to the head 'Repairs and Maintenance of plant' and a credit afforded to the head 'Repairs to buildings'.

(iii) No debit has been raised against both items under 'Public lamps' The units so consumed increased from 54,057 to 72,759 units. The Commissione who was asked to elucidate the point of no debit states that in accordance with the E.I's recommendations, the supply to street lighting is charged at 3.5 annas per unit plus the cost of attendance repairs and renewals and that those charges are debited to the head 'A.G.A. II Communications - Ordinary street lighting' The rate approved by the E.I. for street lighting is 3.5 annas per unit plus actuals for maintenance and renewals. The Municipal licensee is supplying energy to the street lights and the staff of the undertaking is looking after both the electric and kerosine lights. The overall cost per unit paid by the Municipality works out to 3.32 annas which is much less than the tariff recommended by the E.I. As the undertaking

loses on this account, I would recommend that the following charges be credited to the Electricity accounts under 'public lamps' and debited to the general funds under proper heads:-

(i) All energy consumed at 3.5 annas per unit.

(ii) The pay of the maintenance staff employed to look after street lights.

(iii) The cost of repairs and renewals

& (iv) Proportion of M.E.E's pay.

5 Net Revenue Account IV. Regarding payme of interest on consumers' security deposits, the Commissioner has stated that the question of payment does not arise as the booklet of condition etc. does not provide for such payments to consume In the interest of the consumers I consider that the licensee should be asked to pay interest on Consumers deposits. The Commissioner's attention may be drawn to the orders in G.O.No. 1250 dated 26-6-37 and necessary amendments to the booklet called for.

6 General Balance sheet (a) The authority sanctioning the diversion of Rs. 29,584/- from the water and drainage tax fund to the Electrical undertaking might be stated. This amount should ~~fixxk~~ find a place in statements I and II. The amount and number of instalments for the repayment should be sanctioned by competant authority. I think Govt. might request the Council to examine the possibility of redeeming the large loan of (then) Rs. 89,825/- outstanding at the high interest rate of

(b) The value of 'stores on hand' is Rs. 1,103/- which is very small.

(c) From item 3 on the assets side of the balance sheet it is seen that the arrears of power bill to end of the year amount to Rs. 6,284/-. This indicates slackness in collection work

pp21.22 C&A

7 Audit report and the Council's rejoinder.

Para 5. - Government orders waiving the recovery are necessary.

Para 7. - The authority approving the lending of the services of the Municipal Electrical Engineer to the Panchayat Board is not recorded. Government sanction appear necessary. In addition to the T.A. a suitable proportion of the Engineer's salary is recoverable from the Panchayat Board if the Board had agreed to such a condition.

Memo to the L.J.G No. 4557 E/36-6 dt 18.5.38

the C.E for Electricity No. 13806/36-G.1 dt 12.4

Plea see current file from p. 21 and the remarks of the Examiner of L.F Accounts and of the E.D.G on pp 1-7 ante The suggestions of the Examiner in paras ~~3, 4 5~~ 6 on pp 1-2 ante and of the E.D.G in paras 3 & ~~7(i)~~ 6 on pp 4-7 ante may be communicated to the Jnl. Council. As regards paras 4 and 8 of the audit report it may be pointed out that orders have been issued in G.O. No. 1656 Elecy dt 4.8.38 waiving the recovery of the dues for 1933-34 and 1934-35 and directing the collection of the dues for 1935-36. A draft order is submitted for approval. It may be sent to L. Adm^n for acceptance ~~and~~ That dept may be requested to take suitable action with reference to para 7 (ii) of the E.D.G's remarks on p 7 ante

L. A. Deptt.

The draft order may be accepted and the file returned to P.W. Deptt. that Deptt. may be requested to send relevant extracts for taking action with refere the remarks of the E.I.C in para 7(ii) ante.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Electricity - Bellary Electric licence. accounts for 1935-36. - Orders passed.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. _____ From the Examiner of L.F Accts (L.F), No. 6338, dated 15.3.1937

" _____ ——do—— L.F " 1652 " 5.7.1937

" _____ ——do—— L.F " 4243 " 11-11-37

" _____ Memo to the —do— " 13806/36.9.16, 4.8.1938

From the C.E (E) " 4557 E/36-6 " 18-8-38

" 13806/36.9.19 " 12-12-38

Order ~~Resolution~~ Ms. ~~Rout.~~ No. 345, dated 14-2-1939.

Recorded.

P. 26 C

remarks on P 4 NF

2. No II. Capital Account. - It is reported that the sum of Rs 1651/- debited against the item "To meters and fees for certifying under the Act" represents the value of meters issued for the works. The procedure followed is not correct. The cost of all H.S.C meters should be debited to the suspense head "Stores on hand"; only the cost of meters actually used on works should be charged to "To meters and fees for certifying under the Act".

purchased during the year and not the value of the meters

No. III. Revenue Account

(a). The Comm^r has stated that as no overtime allowances have been paid to the generation staff during the year no amount has been debited against the item "To wages and gratuities under A Generation". He is informed that the item To wages and gratuities." should cover not only the overtime allowances but also the salary and allowances of the entire maintenance staff excluding of the Engineer.

(b). In regard to the debit of a large sum against the item "To repairs and maintenance" the Comm^r has reported that a sum of Rs 2972 spent on "Repairs and maintenance of plant" was wrongly included under "Repairs to buildings". The necessary adjustments should be made under the items concerned.

(c). No debit has been raised against both the items under "C. Public lamps" though the units consumed by public lamps increased from 54,057 to 72,759 units. The E.I.G has reported on this point as follows

"The Comm. who was asked elucidate the point of no debit states that in accordance with Electrical Inspectors' recommend the supply to street lighting is charged at 3.5 annas per un plus the cost of attendance repairs and renewals and th those charges are debited to the head "A.G.A. II. Communicatio Ordinary street lighting". The rate approved by the El. Inspector for street lighting is 3.5 anna per unit plus actuals for maintenance and renewals The Mul. licensee is supplying energy to the street lights and staff of the undertaking is looking after both the electric a kerosine lights. The overall cost per unit paid for by the Municipality works out to 3.32 annas which is much less th the tariff recommended by the E Inspector. As the undertaking losses on this account, I would recommend that the following charges be credited to the Electric

counts under "Public lamps"
nd debited to the general funds
nder proper heads:-

) All energy consumed at 3.5 annas per u
The pay of the maintenance staff empl
to look after street lights;
) The cost of repairs and renewals; and
) Proportion of M.E.E's pay.

. Mul. council is directed to
ve effect to the E.D.G's
commendation.

d) The receipt on account of
wire connections is greater
an the expenditure incurred
service connections plus 15
cent thereon for supervision
arges. It is reported that the
ess is due to the recovery of
pervision charges on the value
materials issued (which were got back)
for temporary
nections granted in connection with
Silver Jubilee Celebrations.
is also reported that no labour
supervision charges were
ised for service connections
nded to the Municipal buildings.
e Mul. council is directed to
e that the orders in G.O. No. 27324
13.12.34 are strictly observed in

regard to service connections in future and that no preferential treatment is shown when the question applies to it as a consumer.

4 No. IV. Net Revenue Account The account does not provide for payment of interest on consumers' security deposits. The Comm. has regarded that the question of payment of interest does not arise as the [redacted] booklet of conditions etc does not provide for such payments to consumer. When other local bodies holding electric licences pay interest on their consumers deposits there is no reason why the Bellary Mnl. Council should not pay such interest on its consumers' deposits The Mnl. Council should take steps to introduce the necessary provision in its booklet as recommended in para 4 of Govt. No. 1250 Ele, dt 26.6.37.

5 No. VII. General Balance Sheet.- (a) The amount of Rs 29 584 divided from the water and drainage tax fund to the election

undertaking should find a place in statements I and II and the authority sanctioning the diversion the amount and number of instalments for its repayment as the interest to be paid to that fund should be stated. The Mul. Council should also examine the possibility of redeeming the large loan of Rs 89,825 shown as outstanding for the year at the high rate of interest of 7 per cent.

(b). The sum of Rs 1103/- shown against "By Stores on hand which is explained to represent the value of consumable stores ~~in very small~~ has already been included in the expenditure appearing on the Debtor side in the Revenue Account. The value of consumable stores remaining unused at the end of the year can be shown as an asset only if the original debit in this account is expunged from the Revenue Account. Otherwise the consumable stores should not be shown in the Balance sheet.

(c). It is observed from item 3 on the assets side that the arrears of power bills to end of the year amount to Rs 6284/- This indicates slackness in collection. The Mul. Council should not allow its bills to fall into arrears and it should take prompt steps to ~~secure~~ recover ~~the bills are paid on the due~~ the arrears ~~date~~

6. Audit report and the Council's replies thereto -

(a) Para 4. In Lgo No 1656 Elecy dy 4.8.38 the Govt have waived the recovery on account of irregular adjustment of minimum charges during the years 1933-34 and 1934-35 and have directed the Council to recover the amount due for 1935-36.

(b). Para 5. In Memo No. 2096 E/38 dy 16.12.38 the Govt have condoned the action of the Mul. council in not collecting interest on overdue payments of electricity dues upto 30-9-38 ~~with reference to the resolution~~

~~of the Ind. council dated 23.~~
The Ind. council should collect such interest with effect from 1-10-38.

I General The account shows no marked improvement in the working of the undertaki It is hoped that the discrepan noticed in the accounts will n occur in future accounts
The Ind. council should prepare the accounts on durable paper ~~required in para 3 of G.O. No. 2777 dated 5-11-31~~ and not on manifolding paper. It should also observe strictly the instructions in G.O. No. 2556 Elec dated 8-12-37 in the preparation and submission of accounts for audit

Corrigendum dy 25.2.39

Electricity – Bellary Electric licence – Accounts for 1935–36 – Go. No. 345 PWD (Elecy) dy 14.2.39

For the words "represents the value of meters issued for the works" occurring in para 2 of go No. 345 Elecy dy 14-2-39 ~~regarding Electricity – Bellary Electric licence accounts for 1935-36 thus passed~~, substitute the words "represents the value of meters purchased during the year and not the value of meters issued for the works"

DPS 23/2

HMS 24/2

KRS 25/2

sense of the corrigendum.

Yours

DPS
23/2

MMS
24/2

25/2

Local Administration **DEPARTMENT.**

Received ..... 19 *Registered* ..... 28 SEP 1939

Subject.

Electricity - Bellary Electric license Accounts for 1935-36.

ENCLOSURES.
No. .....
.....
Spare copies .....

No. 113/35-B1

Station Bellary., *Dated the* 30-8- 19 39.

From (Name) Sri. T.A. Narasa Reddi, B.A.,

(Designation) Commissioner, Bellary Municipality.

To The Secretary to the Government of Madras,

Through Public Works Department.

Sir, Janab D.Abdul Rawoof Sahib Bahadur, B.A.,B.L., M.L.A., Chairman M.C., Bellary. F.A.U.,

Ref:- Government Order No. 345 Ms. dated 14-2-39.

Para 2 :- The procedure suggested has been given effect to in the accounts for 1937-38.

Para 3:- (a) This will be done in future.

(b) Necessary changes have been made in the accounts for 35-36.

(c) This will be given effect to in the accounts for 1938-39.

Para 4:- The subject will be placed before the

Standing Committee and its decision will be communicated.

pp 54-55 ? (9)

Para 5:- (a) Noted for future guidance. The debenture loan @ 7% cannot be reduced as no such condition to do so exists.

p 55 ? (9)

5 (b) The value of consumable stores Rs. 1103/- on hand has been deducted from the expenditure shown on the debtor side of the Revenue Account. Hence the value of consumable stores on hand was shown in the balance sheet.

p 56 ? (9)

5 (c) Prompt action will be taken for the recovery of arrear bills.

p 56 ? (9)

Para 6 (a) :- A separate reference to Government on the subject has been made.

under consideration separate file - No. 156 (C/37) H

pp 56-57 ? (9)

(b) The interest is being collected from 1-10-38.

p 57 ? (9)

Para 7 :- N

Forwarded
Dhan 6 Jawoof
30/8/38

C. No. 3519 E/39 From the Comms., Bellary Municipality

No. 113/39-B1 dt 30-8-39

Bellary Electric licence - accounts for 1935-36 - replies to Go. No. 345-El dt 14-2-39

The reference made by the Comm at A on p 2 C. is under separate consideration No remarks are called for on the replies of the Comm to the orders in Go. No. 345-Elec dt 14.2.39 The papers may be lodged after perusal by the C.E for Electricity

(I) C. No. 1561/39

THE CHIEF ENGINEER FOR ELECTRICITY
Section.
4240
- SEP 1939

IPK 5/9

5/9

5/9

CE (E) ms

Go. 3519 E/39-1
5.9.39

Sub: Bellary Electric Licence - Accounts for 1935-36
- Replies to G.O.No.345 (Elec.) dated 14-2-39.

Ref: P.W.D.U.O. 3519-E/39-1 dated 5-9-39.

Returned with thanks after perusal.

14-9-39

for Electrical Inspector
to Government.

123/c 11468
14.9.39.

The Secretary to Government,
P.W.D. u.o.

GS.

The papers may now be lodged & filed with Go 345 Elec
dt 14-2-39
22/9

22/9

Local Administration **DEPARTMENT.**

RECEIVED E 23 MAR 1940 1225

Received ..... 19 . *Registered* 19

Subject.

Electricity - Bellary Electric Licence Accounts for 1935-36.

ENCLOSURES.
No. One
Spare copies

No. R.Dis. 113/39 B1.

Station Bellary., *Dated the* 12 -3- 19

From (Name) Sri. T.A. Narasa Reddi, B.A.,
(Designation) Commissioner, Bellary Municipalit

To The Secretary to the Government of Madras,
Public Works Department
MADRAS.

Through Janab D. Abdul Rawoof Sahib Bahadur, B.A.B.L., M.L.A.,
Chairman, Municipal Counicil, Bellary.

Sir,

Ref:- G.O.No. 345 Ms. dated 14-2-1939.

****

In continuation of this office No. 113/39-B1 dated 30-8-1939 I submit herewith a copy of the Electric Standi Committee's resolution No. 4 dated 27-11-39 for informati In view of the same it is not possible to provide for the payment of the interest on consumers deposits.

The charging of interest at 12% per annum on belated payments and the grant of rebate on payment of energy charges promptly in municipal office within the time has already thrown a lot of work on the collecti

The payment of interest amounting to a few annas and pies in most cases on consumers' deposit will involve further additional clerical work. I therefor request the Government not to press for the payment interest to consumers on their deposits.

Forwarded

18/3/40

ksm.

Chairman D.C.

18/3/40

Commissioner.

18/3/40

Extract from the Proceedings of the Electric Standing Committee dated 27-11-1939.

No.4. Commissioner's note dated 30-8-39 regarding payment of interest on consumers' deposits.

Resolution:- Not approved as there will be great difficulty in calculating interest on small amounts. The amount sometimes has to be adjusted towards arrears of bills which prevents the Council from investing it in some Bank either and realising hire thereon.

Electricity - Bellary Electric licence -
Accounts for 1935-36 - G O no. 345 P W D
D/ 14-2-39

From the Commissioner, Bellary mul. cl
letter R. Dis. no. 113/39 B1 D/ 1

To AS

Please see the letter from the
Commissioner, Bellary mul. cl. on
pp 1-3 c.f.

2. The reasons urged by the comm
for not paying interest on consumers' dep
are (1) that it will throw additional w
on the office and (2) that it is not possi
to invest the deposits in Banks and
realise interest since the amounts
will have to be adjusted towards arre
of bills at times.

3. Item (1) does not seem to be
sufficient reason for refusing to pay intere
on consumers' deposits. When ~~an~~ other
municipality finds it difficult to
calculate and pay the interest, there is
no reason why Bellary municipali
should have any special difficulty in
matter.

municipalities to invest the consumers' deposits, the form of investment being any one mentioned either in item 2(i) or 2(iii) mentioned in para 4 of G.O. no 1407 L.A.D. dt 5-4-39. No municipality has so far complained of any difficulty in making the investment as instructed Bellary mul. cl. may therefore be instructed to invest the consumers' security deposits as mentioned above and to pay interest on the deposits as has already been instructed in para 4 of G.O. no. 345 P.W.D dt 14-2-39.

5. The remarks of the Ch. E.I.G. may perhaps be invited in U.O. on the matter

2/12

Chief E.I.G.

Office of the C.E.I.G.

As pointed out in this office U.O.No.M.38-b-25/6 dated 19-10-39 in the case of Tiruppur Municipal Council, the interests of the consumers cannot be sacrificed for the reason that a licensee is not able to invest consumers' deposits in interest bea securities. Hence it is essential that licensees should be required to consider this as a necessary expenditure to be borne by the revenues of the undertaking. Licensees may be directed to exhibit

interest on consumers' security deposit in their net revenue accounts, showing therein the amount paid and due to consumers. Any receipt by way interest on securities invested should be exhibi on the credit side of the net revenue account as separate item under the heading "By interest on money at deposit".

2. If it is not possible to invest these amc in interest bearing securities, licensees may be directed to follow up instructions issued in G.C 1250 P.W.D. Electricity, dated 26-6-37 and G.O.N 1407 L.A.D. dated 5-4-39.

3. The fact that paying interest on consumer security deposits will throw additional work can be sufficient reason for refusing to meet the liability.

25-4-

92 C.E.I.G.

25-4-

The Secretary to Government, Public Works Dept.u

P.W

A draft memo. C&P
may be sketched with A-O.
D/ 14-2-38. after issue. L:A.D.

30/4

25.6.

P.W Dept

Memo. no. 1205 C/40-3 dt 9-5-40.

Bellary Electric licence - Accounts for 1935-36 recorded in G.O. no. 345 P.W.D dt 14-2-39 - Interest on consumers deposit - further remarks.

Ref:- Letter from the Commissioner, Bellary municipality R Dis no. 113/39 B1 dt 12-3-40

The Commissioner, Bellary municipality is informed that the payment of interest on consumers' deposit should be regarded as a necessary expenditure to be borne by the revenues of the undertaking. and ~~that~~ the mul.cl cannot refuse to ~~accept~~ meet the liability on the ground of additional work involved ~~involved~~ therein.

2 If it is not possible to invest Consumers' deposits ~~those amounts~~ in interest bearing securities, the mul.cl. should follow ~~up~~ the instructions issued in G.O. no. 1250 P.W.D dt 26-6- and G.O. no. 1407 L.A.D dt 5-4-39.

3 The interest on consumers

security deposits should be exhibited in the Net Revenue Account showing therein the amounts paid and due to consumers. Any receipt by way of interest on securities invested should be exhibited on the credit side of the Net Revenue Account as a separate item under the heading "By interest on money deposits".